



Commonwealth of Virginia

Walter J. Kucharski, Auditor

**Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218**

September 21, 2009

Andrew W. Pryor
Chairman
P. O. Box 10
Goochland, VA 23063

County of Goochland

Dear Mr. Pryor:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the locality indicated for the year ended June 30, 2009. Our primary objectives were to determine that the officials have maintained accountability over Commonwealth collections, established internal controls, and complied with state laws and regulations.

The results of our tests found the Treasurer, Commissioner of the Revenue, and Sheriff complied, in all material respects, with state laws, regulations and other procedures relating to the receipt, disbursement, and custody of state funds, except as follows.

The Treasurer did not comply with state laws and regulations as described below.

Properly Remit Sheriff's Fees

The Treasurer did not remit sheriff's fees, received from the Clerk of the Circuit Court, totaling \$1,465 to the Commonwealth as required by Section 2.2-806(B) of the Code of Virginia. The Treasurer classified and deposited the sheriff's fees to a local account rather than remitting the funds to the Commonwealth. Further, the Treasurer delayed up to four months remitting sheriff fees totaling \$636, received from the combined district courts, to the Commonwealth. The Treasurer should remit fees as required by the Code of Virginia.

Andrew W. Pryor
Chairman
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We discussed this comment with the Treasurer on September 25, 2009 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

WJK:clj

cc: Rebecca T. Dickson, County Administrator
Brenda S. Grubbs, Treasurer
Jean S. Bryant, Commissioner of the Revenue
James L. Agnew, Sheriff